

II. *And be it further enacted*, That all spirits and such malt liquors, to be imported into this province, shall be liable to pay the full duties according to the size of the cask by the description of the same, from the port of exportation: unless in case of leakage the master of the vessel in which the same is ship'd, or the owner of the article will have the same gauged by the King's gauger of the port where the same is enter'd, at his own expense, and if upon such gauging and examination it shall appear by a certificate from such gauger, that the cask is deficient, the master or owner of the article shall be allowed as a deduction for such leakage; for every puncheon that contains short of one hundred gallons the proportion of such deficiency, and for every tierce of spirits, or hoghead of malt liquor that contains short of sixty gallons, the proportion of such deficiency, and for every barrel of malt liquor that contains short of forty gallons the proportion of such deficiency, and for every barrel of spirits that contains short of thirty gallons the proportion of such deficiency, that is to say, allowing puncheons of spirits to contain one hundred gallons, tierces of the same sixty gallons, and barrels of the same thirty gallons, hogheads of malt liquor sixty gallons, and barrels of the same forty gallons: but if puncheons contain above the quantity of one hundred gallons they shall not be estimated at more than ten shillings duty upon each puncheon, hogheads of malt liquors and tierces of spirits are to be estimated at sixty gallons, unless they contain ninety gallons, in which case they are to pay seven shillings and six-pence each: barrels of spirits are to be estimated at thirty gallons unless they contain forty gallons, in which case they are to pay three shillings and nine-pence each. *Provided nevertheless*, That if it shall appear by the oath of the master or mate of the vessel importing the same, that one or more cask, or casks of such spirits or malt liquor are wholly leaked out, no duty shall be paid thereon, provided the sworn gauger do first certify the same, for which certificate the gauger is to demand and receive from the importer the sum of one shilling and no more.

Casks to be gauged and allowance to be made for deficiencies.

III. *And be it further enacted*, That the duty hereby imposed on spirits and malt liquors, and likewise on shrub, or any other liquors of which the greater part is distilled spirits, that shall be imported into this province, shall be calculated from the report of the master of the vessel in which the same is imported; which master or the owner or agent of such vessel, is hereby ordered and obliged to produce a manifest of the whole cargo such vessel hath on board, at the treasurer's office in the port where the same is to be entered, and shall take an oath or affirm (if a Quaker) to the truth of such report, in the same manner as at his Majesty's custom house, and such vessel shall not be admitted to an entry at said custom house without a certificate from the treasurer's office that such entry has been by the said master, made

Vessels to be reported, on oath, at the Treasurer's office, certificate thereof to be required at the Custom-house before the entry.